

DISTRICT OF COLUMBIA
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

VACANCY TABLE INSTRUCTIONS

For Use with the Low Income Housing Tax Credit (LIHTC)

General Instructions:

The Vacancy Table is used to track whether or not a unit continues to be LIHTC eligible under the following situations:

1. Vacant Units: If a unit that was previously occupied by a tax credit eligible household is vacated, the unit is still counted toward the applicable fraction. If a tax credit eligible household never occupied a unit, the unit is not counted toward the applicable fraction. For mixed-income developments, the vacancy table is used to verify that the next available unit rule is enforced.

Instructions for Specific Columns:

(COLUMN 1) **Vacant Unit #:** The number of the unit that is being reported as vacant.

(COLUMN 2) **Vacating Head of Household:** Tenant's last name is sufficient.

(COLUMN 3) **Date Vacated:** The date that the unit became vacant.

(COLUMN 4) **Square Footage:** The actual square footage of the specific unit being reported.

(COLUMN 5) **Number of Bedrooms:** Efficiency, 1BR, etc.

(COLUMN 6) **Next Available Unit # Occupied:** The number of the next available unit rented to an eligible household.

(COLUMN 7) **Head of Household:** The last name of the tenant in the next available unit rented.

(COLUMN 8) **Date Next Available Unit Rented:** The date the tenant moved into the next available unit.

(COLUMN 9) **Qualifying Income:** Income of new tenant qualifying for LIHTC purposes.

(COLUMN 10) **Number of Bedrooms:** Efficiency, 1BR, etc. for new unit.